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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:	§	Chapter 11
	§	
FORE MACHINE, LLC, <i>et al.</i>,	§	Case No. 22-40487
	§	(Jointly Administered)
	§	
Debtors.	§	

**OBJECTION OF TARRANT COUNTY TO MOTION FOR ENTRY
OF ORDER FOR RELIEF FROM THE AUTOMATIC STAY PURSUANT
TO SECTION 362(d) OF THE BANKRUPTCY CODE, AND RULE 4001
OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Comes now Tarrant County, creditor and party-in-interest, and files this, its objection to the Motion for the Entry of Order for Relief from the Automatic Stay Pursuant to Section 362(d) of the Bankruptcy Code, and Rule 4001 of the Federal Rules of Bankruptcy Procedure (the “Motion”), and in support thereof would show the Court as follows:

1. Tarrant County, holds pre-eminant liens against all of Fore Machine, LLC’s (the “Debtor”) business personal property for unpaid ad valorem business personal property taxes for tax years 2021 and 2022 in the aggregate estimated amount of \$56,474.67.¹ Pursuant to Sections 32.01 and 32.05 of the Texas Tax Code, Tarrant County’s liens attach on January 1 of the

¹ The amounts for the 2022 taxes are estimated based upon the amount owed for the 2021 tax year. The actual amount owed will be determined pursuant to Texas law in October 2022. This amount reflects the ad valorem business personal property taxes and does not include taxes owed on mineral accounts.

relevant tax year and are superior to all other liens or interests, regardless of the date any other liens or interests were perfected. *In re Winn's Stores, Inc.*, 177 B.R. 253 (Bankr. W.D. Tex. 1995); *Central Appraisal District of Taylor County v. Dixie-Rose Jewels, Inc.*, 894 S.W.2d 841 (Tex. App.-Eastland 1995). Furthermore, Tarrant County's liens float and attach to all after-acquired property of the Debtor. *In re Universal Seismic Associates, Inc.*, 288 F.3d 205 (5th Cir. 2002); *City of Dallas v. Cornerstone Bank, N.A.*, 879 S.W.2d 264 (Tex. App.-Dallas 1994).

2. Because Tarrant County's liens are senior to the liens of U.S. Bank National Association d/b/a U.S. Bank Equipment Finance ("U.S. Bank"), Tarrant County is entitled to satisfaction of its liens from the collateral before U.S. Bank receives payment of its claim. Because of the nature of the business personal property, without like relief from the automatic stay, it will be difficult for Tarrant County to protect its interest in the Debtor's business personal property. Therefore, Tarrant County requests that in the event the Court lifts the stay as to U.S. Bank, that it grants like relief to Tarrant County.

WHEREFORE, PREMISES CONSIDERED, Tarrant County requests that in the event the Court grants U.S. Bank's motion, that the Court enter an order granting stay relief to Tarrant County as well and granting Tarrant County such other and further relief which it is entitled to receive.

Dated: April 22, 2022.

Respectfully submitted,

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ATTORNEYS FOR TARRANT COUNTY

CERTIFICATE OF SERVICE

I certify that a true and correct copy of the foregoing was served electronically through the Court's electronic case filing system upon all parties requesting notice on this 22nd day of April 2022.

/s/Laurie A. Spindler
Laurie A. Spindler